

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana penerapan prinsip akuntabilitas pemerintah dalam pengelolaan Alokasi Dana Desa (ADD) yang dilihat dari tahap perencanaan, pelaksanaan, penatusahaan, pelaporan, dan pertanggungjawaban.

Penelitian ini menggunakan metode deskriptif kualitatif dengan mendeskripsikan pengelolaan ADD di Desa Bheramari dan menyimpulkannya berdasarkan Permendagri Nomor 113 Tahun 2014. Teknik analisis data dimulai dari memeriksa kelengkapan data, memeriksa kualitas data, membuat klastering data, dan melakukan analisis.

Hasil penelitian ini menunjukan bahwa berdasarkan Permendagri Nomor 113 Tahun 2014 secara garis besar pengelolaan ADD di Desa Bheramari telah mencapai akuntabilitas. Dalam tahap perencanaan dan pelaksanaan ADD, desa Bheramari sudah melaksanakan prinsip partisipasi, transparansi, dan akuntabilitas yang dilaksanakan sesuai dengan Perbup Ende Nomor 4 Tahun 2017 sedangkan, dalam penatausahaan dan pelaporan pemerintah desa sudah melaksanakan prinsip akuntabilitas dan dilaksanakan sesuai dengan peraturan yang ada. Namun dalam melakukan pertanggungjawaban secara administrasi, pemerintahan mengalami kendala yang terkait adanya perubahan antara pelaksanaan APBDes dengan rencana awal. Akan tetapi, pemerintah desa dapat mengatasinya dengan tepat waktu dan dapat dipertanggungjawabkan.

Kata kunci: akuntabilitas, pengelolaan, alokasi dana desa.

ABSTRACT

This research aimed to find out the implementation of Local government accountability principles Fund Allocation which was observed from the planning, implementation, administration, reporting and its accountability, as well as the ways of the Local government in dealing the problems within the management of Village Fund Allocation.

The research was qualitative-descriptive in which describe the management of Bheramari Village Fund Allocation, Besides, it also made conclusions of it based on Home Affair Minister regulation number 113, 2014. In addition, the data analysis technique started from checking data completeness, data quality, data clusters and finally, conducting analysis.

The research result concluded based on Home Affair Minister regulation number, 2014 which regulated in general; management of Village Fund Allocation, Bheramari had accountable implemented. Moreover, in planning and implementation of ADD, the management of Bheramari had implemented principles transparency and accountability which referred to Ende Regulation. Furthermore, in administration and reporting, the Local government had implemented the principle of accountability which in accordance with the exiting regulations. However, in administration accountability, the government had some problems related to the changes between the implementation of Village Budget and the starting plan. Fortunately, the Local government could have it on time and be accountable.

Keywords: accountability, supervision, village fund allocation